Records the Annual Report of the Mysore Iron and Steel Works, Bhadravati, for the year 1950-51.

READ—

Letter No. B. 431, dated 6th November 1951, from the Secretary, Board of Management, Mysore Iron and Steel Works, forwarding the Annual Report on the working of the Mysore Iron & Steel Works, Bhadravati, for the year 1950-51 (ended 31st March 1951).

ORDER No. I. 5094-5—I.W. 147-51-2, DATED BANGALORE, THE 5TH MARCH 1952.

The Report which is appended to this Order is Recorded.

R. J. REGO,
Secretary to Government,
Development Department.

FINANCIAL SECRETARIAT

Preparation of Annual Production and Sales Budget by Government Commercial Concerns.

READ—

Correspondence ending with letter No. 165/A./T.M., dated the 27th December 1951, from the Accountant-General, Mysore, Bangalore, regarding the Preparation of Production and Sales Budget for Government Commercial Concerns and their comparison with the actual results disclosed by *pro forma* accounts.

ORDER No. FL. (B) 5357-63—L.F.A. 87-51-6, DATED BANGALORE, THE 18TH FEBRUARY 1952.

The Accountant-General, Mysore, has suggested that each Government Commercial Concern should prepare an annual Production and Sales Budget and review the results of its working after the annual *pro forma* accounts are drawn up. Such a review with reference to Budget would conduce to effective financial control.

The form for the preparation of such a Budget from the year 1952-53 and onwards, accepted by the Accountant-General is appended to this order and the several Government Commercial Concerns are hereby directed to adopt this form with immediate effect and arrange to forward the Production and Sales Budget for 1952-53 for inclusion in the Budget Estimates for 1952-53. These Estimates should be based on the actual production and sales that could reasonably be anticipated and not with reference to unsanctioned scheme or schemes which have not been taken up.

M. SHAMANNA,
Secretary to Government,
Finance Department.

No. FL. (B) 5357-63—L.F.A. 87-51-6, DATED 18TH FEBRUARY 1952

Production and Sales Budget for..... .....

.....	Actuals 1950–51	Budget Estimates, 1951–52		Revised Estimates, 1951–52		Budge Estima 1952–5	
		Q.	A.	Q.	A.	Q.	
A. PRODUCTION BUDGET.							
I. Manufacturing Costs.—							
(i) Production Capacity of the Factory ...							
(ii) Target for the year (quantity in units)...							
(iii) Stock in process of manufacture at the commencement of the year (quantity and value).							
(iv) Raw materials likely to be consumed during the year (quantity and value). Details for various items required to be furnished as an annexure.							
(v) Running expenses of the Factory (including manufacturing wages, repairs to plant and machinery, electrical energy, water charges, consumable stores, etc.)							
(vi) Factory overheads (including depreciation on buildings, plant and machinery, etc.)							
(vii) Deduct stock in process of manufacture at the close of the year.							
(viii) Total Production Cost (Prime Cost) [(iii)+(iv)+(v)+(vi)—(vii)].							
(ix) Production cost per unit [(viii)÷(ii)] ...							
II. General and Indirect Overheads.—							
(i) Administrative Expenses.—							
(a) Establishment charges (including allowances other than those included under factory overheads).							
(b) Supervision							
(c) Rents, rates and taxes							
(d) Petty construction and repairs ...							
(e) Other contingencies (including wages and dearness allowances to menials not employed in the factory).							
(f) Probable losses due to Driage, Shrinkage, etc., incidental to storage.							
(g) Depreciation (other than factory buildings and machinery).							
(h) Provision for unforeseen charges based upon past experience.							
Total (i) Administrative Expenses ...							
(ii) Indirect Overheads.—							
(a) Interest on anticipated mean capital of the year.							
(b) Share of Headquarters' Establishment (Director's Office).							
(c) Leave and pensionary contribution ...							
(d) Audit charges							
Total (ii) Indirect Overheads ...							
III. Total on Cost [II (i)+II (ii)]							
IV. On cost per unit [III÷I (ii)]							
V. Total Prime Cost plus on Cost per unit [I (ix)+IV]:							
VI. Add Percentage of Profit on V above ...							
VII. Selling price per unit (V+VI) or fixed by							

....	Actuals 1950-51	Budget Estimates, 1951-52		Revised Estimates, 1951-52		Budget Estimates, 1952-53	
		Q.	A.	Q.	A.	Q.	A.
B. SALES BUDGET.							
Anticipated Sales (Less returns)... ...							
Packing, freight and other incidental charges...							
Publicity and exhibition charges							
Expenditure on sales organisation ...							
Net receipts from sales (i)—[(ii)+(iii)+(iv)] ...							
C. ESTIMATED PROFIT OR LOSS.							
Total production cost with reference to the targetted volume of production A—I (viii).							
Total On Cost. A—III							
Opening stock on hand at the commencement of the year (as valued at the end of preceding year).							
Net receipts from Sales B. (v)							
Anticipated closing stock at the end of the year (valued at cost or market price whichever is lower).							
Net profit + or loss— [(iv)+(v)—[(i)+(ii)+(iii)]							

Issues orders enhancing the Minimum Daily Allowance during Journeys in the State.

READ—

Letter No. AC—110—50-51, dated the 21st April 1950, from the Inspector-General of Police in Mysore, Bangalore, recommending enhancement of the minimum rates of daily allowances for halts during Journeys at all District Headquarters, Davangere and Kolar Gold Fields to Rs. 1-4-0 in the case of Police Constables and Daffedars and to Rs. 1-8-0 to all officers of higher rank up to and including III Grade Sub-Inspectors.

ORDER NO. FL. (B) 5829-5929—L. F. A. 93-51-2, DATED BANGALORE, THE 27TH FEBRUARY 1952.

According to the Mysore Service Regulations, the existing rates of minimum daily allowance admissible for halts outside an officer's Headquarters during Journeys in the State is rupee one at Bangalore and annas twelve at all other places. In view of the increased cost of living, it is directed that the following rates of minimum daily allowance in respect of journeys within the State be given effect to with effect from the 1st April 1952 in the case of all Departments:—

	Rs.	a.	p.	
(*a*) Bangalore, Mysore, Kolar Gold Fields and Davangere ...	1	4	0	Per day.
(*b*) District Headquarters	1	0	0	Do
(*c*) Other places	0	12	0	Do

M. SHAMANNA,
Secretary to Government,
Finance Department.

Prescribes a time-limit to prefer Travelling Allowance claims of Government Servants.

READ—

Government Order No. Fl. 3695—S. & A. 78-49-2, dated 22nd November 1949, prescribing a time-limit of three months for preparation of bills relating to Travelling Allowance.

ORDER NO. Fl. 7195-7296—S. & A. 326-51-1, DATED BANGALORE, THE 29TH FEBRUARY 1952.

It is found in practice that the existing rule permitting Government Servants to prefer their claims to travelling allowance within a period of three months from